

CERTIFICATE OF SERVICE

I certify under penalty of perjury that, pursuant to 28 U.S.C. §1746, on Thursday, February 14, 2008, I served the accompanying Limited Objection of the Timken Company and Timken U.S. Corp. to Debtors' Expedited Motion for Order Under 11 U.S.C. §§ 363, 365, and 1146 and Fed. R. Bankr. P. 2002, 6004, 6006, and 9014 (A) Authorizing and Approving (I) Sale of Certain of Debtors' Assets Comprising Substantially All of Assets of Steering and Halfshaft Business Free and Clear of Liens, Claims, and Encumbrances, (II) Assumption and Assignment of Certain Executory Contracts and Unexpired Leases, and (III) Assumption of Certain Liabilities and (B) Authorizing and Approving Transaction Facilitation Agreement upon all those having appeared in this matter, and in accordance with the rules of this Court.

Dated: New York, New York
February 14, 2008

/s/Amelia J. Crowley
Amelia J. Crowley